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COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated next to my name. I believe I am the original, first and sole inventor (if only one name is listed below), or an original, first and joint inventor (if plural names are listed below), of the subject matter claimed and for which a patent is sought on the invention entitled:

"STEERING SYSTEM FOR WORKING VEHICLE"

the specification of which: (check one) [] is attached hereto.

[X] was filed on February 26, 2003

PCT International
as/Application ~~Serial~~ No. PCT/JP03/02128

and was amended on _____
(if applicable)

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information material to examination of this application according to Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) or Section 365(b) of any foreign application (s) for patent or inventor's certificate, or Section 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

				Priority Claimed	
2002-51675 (Number)	Japan (Country)	February 27, 2002 (Day/Month/Year Filed)	[X] Yes	[] No	
_____ (Number)	_____ (Country)	_____ (Day/Month/Year Filed)	[] Yes	[] No	
_____ (Number)	_____ (Country)	_____ (Day/Month/Year Filed)	[] Yes	[] No	

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below.

(Application Number) _____ (Filing Date) _____ (Status -- patented, pending, abandoned) _____

(Application Number) _____ (Filing Date) _____ (Status -- patented, pending, abandoned) _____

I hereby claim the benefit under Title 35, United States Code, Section 120, of any United States application(s) or Section 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

(Application Serial No.)	(Filing Date)	(Status) (patented, pending, abandoned)

I hereby appoint the following attorneys/agents to prosecute this application and transact all business in the Patent and Trademark Office connected therewith and with any divisional, continuation, continuation-in-part, reissue or re-examination application with full power of appointment and substitution of associate attorneys and agents, and to receive all patents which may issue thereon: John R. Mattingly, Reg. No. 30,293; Daniel J. Stanger, Reg. No. 32,846; Shrinath Malur, Reg. No. 34,663; Gene W. Stockman, Reg. No. 21,021; Jeffrey M. Ketchum, Reg. No. 31,174; Scott W. Brickner, Reg. No. 34,553. Address all correspondence to:

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I declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Title 18, United States Code, Section 1001, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

1-60
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